

School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data

Oregon-Davis School Corp (7495)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$4,955	\$6,539	n/a	32%
	11100 Elementary	\$818,950	\$904,250	\$916,650	12%	1%
	11300 High School	\$624,533	\$828,226	\$832,449	33%	1%
	11350 Honors Diploma Award	\$0	\$7,400	\$0	n/a	-100%
	11420 Agriculture B	\$27,377	\$30,951	\$33,879	24%	9%
	11450 Consumer and Homemaking	\$42,094	\$51,294	\$51,763	23%	1%
	11470 Business Education	\$119	\$0	\$0	-100%	n/a
	11590 Other Vocational Education Programs	\$2,667	\$2,644	\$2,712	2%	3%
	11920 Project 4R	\$38,381	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$11,457	\$10,732	\$10,668	-7%	-1%
	12350 Homebound	\$987	\$0	\$0	-100%	n/a
	12410 Emotional Handicap - Full Time	\$0	\$0	\$0	n/a	n/a
	12520 Compensatory	\$54,558	\$68,878	\$75,819	39%	10%
	12610 Learning Disability - Full Time	\$5,851	\$33,655	\$24,046	311%	-29%
	12710 Equal Opportunity At Risk	\$30,828	\$51,524	\$71,202	131%	38%
	12900 Other Special Programs	\$2,607	\$1,434	\$9,607	269%	> 500%
	14100 Elementary	\$7,049	\$0	\$0	-100%	n/a
	14300 High School	\$18,096	\$2,771	\$0	-100%	-100%
	16100 Remediation Testing	\$9,180	\$0	\$0	-100%	n/a
	16200 Preventive Remediation	\$21,919	\$51,100	\$50,205	129%	-2%
	22220 School Library	\$52,897	\$48,560	\$60,860	15%	25%
	22230 Audiovisual	\$3,457	\$4,985	\$6,570	90%	32%
	22250 Computer Assisted Instruction Services	\$4,961	\$2,216	\$25,502	414%	> 500%
	24100 Office of the Principal Services	\$217,242	\$256,771	\$270,181	24%	5%
	25820 Textbooks and Repairs	\$67,296	\$73,429	\$34,621	-49%	-53%
	25840 Other Textbook Rental Services	\$440	\$4,966	\$7,934	> 500%	60%
	25860 Textbooks and Workbooks	\$5,759	\$14,044	\$6,533	13%	-53%
	25870 Materials and Supplies	\$4,114	\$4,392	\$4,883	19%	11%
	25890 Other Textbook Resale Services	\$4,437	\$1,350	\$1,575	-65%	17%
	26497 Teachers Retirement Fund	\$72,517	\$144,759	\$149,608	106%	3%
	41100 Transfer Tuition	\$16,566	\$10,282	\$18,091	9%	76%
	41300 Area Vocational Schools	\$8,478	\$0	\$16,078	90%	n/a
	41400 Joint Services and Supply	\$316,367	\$226,278	\$259,111	-18%	15%
Student Academic Achievement Total		\$2,491,183	\$2,841,845	\$2,947,084	18%	4%
Student Instructional Support						
	21220 Counseling Services	\$25,510	\$20,433	\$24,310	-5%	19%
	21290 Other Guidance Services	\$0	\$300	\$0	n/a	-100%

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	21320 Medical Services	\$0	\$0	\$59	n/a	n/a
	21340 Nurse Services	\$17,215	\$21,790	\$19,244	12%	-12%
	21390 Other Health Services	\$491	\$0	\$0	-100%	n/a
	21710 Service Area Direction	\$0	\$0	\$0	n/a	n/a
	22120 Instruction & Curriculum Development	\$15,375	\$4,939	\$4,970	-68%	1%
	22130 Instructional Staff Training Services	\$0	\$0	\$2,725	n/a	n/a
	23110 Service Area Direction	\$10,356	\$11,057	\$9,661	-7%	-13%
	23190 Other Governing Body Services	\$2,900	\$3,245	\$6,767	133%	109%
	23210 Office of the Superintendent	\$140,244	\$178,050	\$202,940	45%	14%
	23290 Other Executive Administrative Services	\$5,194	\$5,955	\$7,160	38%	20%
	26450 Health Services	\$140	\$0	\$0	-100%	n/a
	26710 Technology Support and Maintenance	\$0	\$46,982	\$47,011	n/a	0%
Student Instructional Support Total		\$217,426	\$292,750	\$324,847	49%	11%
Overhead and Operational						
	23150 Legal Services	\$10,995	\$11,524	\$11,551	5%	0%
	23160 Promotion Expenses	\$2,751	\$1,729	\$8,737	218%	405%
	25240 Payroll Services	\$1,000	\$1,695	\$1,695	70%	0%
	25250 Financial Accounting	\$1,000	\$1,695	\$1,695	70%	0%
	25260 Internal Auditing	\$0	\$3,097	\$3,097	n/a	0%
	25270 Property Accounting	\$300	\$450	\$450	50%	0%
	25291 Refund of Revenue	\$770	\$1,125	\$921	20%	-18%
	25360 Rent of Buildings & Equipment	\$8,258	\$200	\$1,616	-80%	> 500%
	25420 Maintenance of Buildings	\$403,577	\$453,773	\$451,610	12%	0%
	25430 Maintenance of Grounds	\$4,769	\$2,633	\$3,082	-35%	17%
	25440 Maintenance of Equipment	\$24,386	\$9,174	\$6,403	-74%	-30%
	25450 Vehicle Maintenance (other than buses)	\$888	\$180	\$1,186	34%	> 500%
	25460 Security Services	\$0	\$0	\$0	n/a	n/a
	25470 Insurance (other than buses)	\$40,368	\$92,228	\$56,020	39%	-39%
	25520 Vehicle Operation	\$80,464	\$90,689	\$97,769	22%	8%
	25530 Monitoring Services	\$0	\$0	\$2,746	n/a	n/a
	25540 Vehicle Servicing and Maintenance	\$67,599	\$105,427	\$116,410	72%	10%
	25550 Purchase of School Buses	\$46,330	\$106,120	\$0	-100%	-100%
	25560 Insurance on Buses	\$8,421	\$15,160	\$10,027	19%	-34%
	25580 Contracted Transportation Services	\$824	\$0	\$832	1%	n/a
	25610 Service Area Direction	\$50	\$0	\$0	-100%	n/a
	25620 Food Preparation and Dispensing	\$66,803	\$75,048	\$76,569	15%	2%
	25640 Food Purchases	\$130,012	\$117,114	\$132,635	2%	13%
	25690 Other Food Services	\$11,335	\$4,700	\$8,919	-21%	90%

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	25920 Ditch Assessments	\$0	\$161	\$286	n/a	78%
	26200 Planning, Research, Develop., & Evaluation	\$4,076	\$710	\$1,525	-63%	115%
	26495 Official Bonds	\$621	\$675	\$783	26%	16%
	26499 Other	\$604	\$656	\$646	7%	-2%
	29000 Support Services - Other	\$700	\$700	\$700	0%	0%
	32000 Community Recreation	\$6,384	\$1,360	\$1,460	-77%	7%
	34000 Athletic Coaches	\$35,214	\$84,962	\$68,534	95%	-19%
	39400 Latch Key Kids Program	\$0	\$10,232	\$10,317	n/a	1%
	39900 Other Community Services	\$0	\$50	\$0	n/a	-100%
	49200 Scholarships	\$1,700	\$1,280	\$1,065	-37%	-17%
	52200 Temporary Loans, INTEREST ON DEBT	\$8,851	\$8,481	\$9,491	7%	12%
Overhead and Operational Total		\$969,049	\$1,203,025	\$1,088,777	12%	-9%
Nonoperational						
	25330 Professional Services	\$3,879	\$2,577	\$11,851	206%	360%
	25350 Building Acquisition/Construction/Improvement	\$118,799	\$10	\$0	-100%	-100%
	25351 Building Acquisition/Construction/Improvement	\$0	\$251,683	\$549,470	n/a	118%
	25380 Purchase of Mobile or Fixed Equipment	\$192,659	\$40,655	\$25,377	-87%	-38%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$0	\$60,000	n/a	n/a
	52100 Bonds, INTEREST ON DEBT	\$0	\$0	\$30,185	n/a	n/a
	53100 Buildings, LEASE RENTAL	\$434,535	\$1,068,169	\$360,023	-17%	-66%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$44,777	\$0	\$0	-100%	n/a
	59200 Bond Bank Fee	\$0	\$15,520	\$0	n/a	-100%
Nonoperational Total		\$794,649	\$1,378,613	\$1,036,905	30%	-25%
prorated						
	26491 PERF	\$46,671	\$45,432	\$39,188	-16%	-14%
	26492 Social Security	\$181,523	\$210,571	\$212,355	17%	1%
	26493 Workmen's Compensation	\$18,152	\$22,778	\$25,023	38%	10%
	26494 Group Insurance	\$632,894	\$1,368,805	\$820,617	30%	-40%
	26496 Unemployment Compensation	\$0	\$7,241	\$1,178	n/a	-84%
	26498 Severance/Early Retirement Pay	\$7,000	\$29,400	\$610,028	> 500%	> 500%
prorated Total		\$886,240	\$1,684,227	\$1,708,390	93%	1%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
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	Student Academic Achievement	\$3,146,708	\$4,094,437	\$4,328,106	38%	6%	58.7%	55.3%	60.9%
	Student Instructional Support	\$281,606	\$409,446	\$409,675	45%	0%	5.3%	5.5%	5.8%
	Overhead and Operational	\$1,135,583	\$1,517,964	\$1,331,317	17%	-12%	21.2%	20.5%	18.7%
	Nonoperational	\$794,649	\$1,378,613	\$1,036,905	30%	-25%	14.8%	18.6%	14.6%
	Grand Total	\$5,358,547	\$7,400,461	\$7,106,004	33%	-4%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	64.0%	60.9%	66.7%